BEFORE THE JUDICIAL QUALIFICATIONS COMMISSION
STATE OF FLORIDA

INQUIRY CONCERNING A JUDGE NO. 02-466, JUDGE JOHN RENKE III	: : :	SC03-1846

THE FLORIDA JUDICIAL QUALIFICATIONS COMMISSION'S REPLY TO JOHN K. RENKE, II'S MOTION TO ENFORCE SUBPOENA DUCES TECUM AND MOTION FOR PROTECTIVE ORDER

The Florida Judicial Qualifications Commission (the "JQC") for its Reply to John K. Renke, II's Response to the JQC's Motion to Enforce Subpoena Duces Tecum and Motion for Protective Order ("Response") states.

JOHN K. RENKE, II AGREED TO ACCEPT SERVICE OF THE SUBPOENA DUCES TECUM AND VOLUNTARILY PRODUCED SOME OF THE DOCUMENTS

1. In September 2004, after Judge Renke's Rule 6(b) hearing, special counsel contacted Mr. Tozian to ask whether John K. Renke, II would voluntarily produce information regarding the source of funds for the compensation John K. Renke, II paid to Judge Renke in 2002, which was covered at the Rule 6(B) proceeding.

2. Not long thereafter, Mr. Tozian provided special counsel with a September 28, 2004 letter from John K. Renke, II addressing those issues, attaching a copy of the 2002 1099 he issued to Judge Renke and Judge Renke's 2002 Federal Income Tax Return. A true and correct copy of such correspondence is attached hereto as Exhibit A.

3. Special counsel then reviewed the court files of the cases cited by John K. Renke, II which he stated had settled in 2002 and provided the funds paid to his son. Review of the court files showed there was no evidence therein that Judge Renke had ever appeared or participated in those cases, and that one case cited in John K. Renke, II's correspondence did not settle until 2004.

4. Special counsel then contacted Mr. Tozian and asked whether John K. Renke, II would accept service of a subpoena duces tecum and voluntarily produce the documents responsive thereto. Special counsel was subsequently informed that John K. Renke, II would do so. Accordingly, special counsel sent the subpoena duces tecum to Mr. Tozian on or about March 8, 2005 with covering correspondence. Such correspondence and the subpoena duces tecum are attached to the Motion to Enforce Subpoena Duces Tecum as Exhibit A.

5. After service of the subpoena duces tecum was accepted, arrangements were made with John K. Renke, II for production of documents on March 21, 2005. John K. Renke, II acknowledges in his Response that arrangements were made in advance for his initial production of documents on Monday, March 21, 2005 well prior to the return date on the subpoena duces tecum (March 20, 2005),[1] and that he received the subpoena duces tecum (and thus special counsel's cover letter of March 8, 2005) from Mr. Tozian on March

[1] Special counsel did not change the return date (March 20, 2005 was a Sunday) because all concerned had agreed that the documents would be produced at John K. Renke, II's office on Monday, March 21, 2005, and thus there was no need to do so.

10, 2005. Response, ¶ 4.

6. John K. Renke, II admits in paragraph 5 of his Response that he had agreed (through Mr. Tozian) to voluntarily comply with the subpoena duces tecum on March 21, 2005:

> Mr. Tozian did contact John K. Renke II subsequent to receipt of the subpoena by John K. Renke II, and Mr. Tozian asked whether John Renke II would voluntarily allow Mr. Green to come to the law office of John K. Renke II to review certain documents requested in the subpoena. Mr. Tozian was told by John K. Renke II that he would volunteer to research and compile documents in response to the document production request and allow Mr. Green to review thousands of documents even though most of the said documents were not relevant to the charges which are the subject of this action.

See also Response, ¶ 6.

7. When special counsel began reviewing the documents at John K. Renke, II's office on March 21, 2005, it quickly became clear that many of the most salient documents, including the financial and billing records, had been withheld.

8. John K. Renke, II concedes in his response that a substantial portion of the responsive documents were withheld on March 21, 2005 based on claims of attorney-client privilege. Response, ¶ 8. John K. Renke, II also withheld documents and repeatedly asserted that he could not produce certain documents because of confidentiality agreements with the defendants in the settled case cited in his correspondence of September 28, 2004.

9. Special counsel, Mr. Tozian and Mr. Renke, II discussed the claims of privilege and confidentiality which John K. Renke, II repeatedly asserted precluded him from producing all of the responsive documents. For example, this occurred at Mr. Thomas Gurran's[2] deposition on April 6, 2005. At that time, special counsel agreed to consult and consider John K. Renke, II's objections based on the attorney-client privilege and the confidentiality agreements, and respond in writing to Mr. Tozian. John K. Renke, II acknowledges that he repeatedly raised these objections and that special counsel agreed to consider those issues and respond. Response, ¶¶ 9 and 11.

10. On April 12, 2005, special counsel wrote Mr. Tozian and informed him that John K. Renke, II's grounds for withholding responsive documents were meritless and the JQC expected prompt production of the rest of the materials. A true and correct copy of such correspondence is attached to the Motion to Enforce Subpoena Duces Tecum as Exhibit B.

11. At Declan Mansfield's deposition on April 28, 2005, for the very first time (apparently on orders from John K. Renke, II), Mr. Tozian stated that special counsel would have to deal directly with John K. Renke, II regarding compliance with the subpoena duces tecum and that he could be of no further assistance in that regard. Mr. Tozian did so, however, after acting as intermediary between special counsel and John K. Renke, II on these issues for nearly 9 months, that

[2] Mr. Gurran was and is an attorney employed as an associate by John K. Renke, II and his law firm. Mr. Mansfield was Judge Renke's opponent in the 2002 election

is, from September 2004 until May 2005, including, inter alia: accepting service of the subpoena duces tecum for John K. Renke, II in March 2005; arranging for the document production on March 21, 2005; and participating in all of the discussions regarding the issues raised by the subpoena duces tecum with John K. Renke, II and special counsel.

12. Special counsel promptly responded in writing to Mr. Tozian on May 3, 2005.[3] Therein, special counsel pointed out that such eleventh hour back passing was unacceptable and John K. Renke, II's ongoing failure to comply with the subpoena duces tecum threatened the July 19, 2005 final hearing date, particularly since John K. Renke, II was "a material witness (f not the material witness)" in the case and his deposition could not be completed until after the documents had been produced. See Exhibit C to Motion to Enforce Subpoena Duces Tecum.

13. Faced with such an obvious "bait and switch" it was evident that John K. Renke, II had no intention of producing the responsive documents. Accordingly, to compel John K. Renke, II to do so, the Motion to Enforce Subpoena Duces Tecum was served and filed on May 10, 2005. John K. Renke, II served his Response on May 20, 2005.

14. The foregoing course of events is essentially undisputed and belies John K. Renke, II's accusations as well as his contentions. John K. Renke, II began providing discovery voluntarily through Mr. Tozian in September 2004.

[3] A true and correct copy of such correspondence is attached as Exhibit C to the Motion to Enforce Subpoena Duces Tecum.

John K. Renke, II, through Mr. Tozian, agreed to accept service of the March 8, 2005 subpoena duces tecum and he received it on March 10, 2005. It was agreed shortly thereafter that John K. Renke, II would produce documents at his office on March 21, 2005, and he did so, though many of the documents were withheld, including the all important financial and billing records. Special counsel called John K. Renke, II on it and he verbally asserted objections. John K. Renke, II was informed in person by special counsel that his deposition could not be completed until all of the responsive documents were produced. Special counsel researched, consulted and considered John K. Renke, II's objections. Special counsel then informed Mr. Tozian in writing that John K. Renke, II's objections were without merit and demanded compliance on April 12, 2005. Shortly thereafter, Mr. Tozian (for the very first time) on April 28, 2005 informed special counsel that they would have to deal directly with John K. Renke, II. Special counsel responded that such "buck passing" at the "eleventh hour" was unacceptable, and expected John K. Renke, II to live up to comply on May 3, 2005. By then it was manifest that John K. Renke, II had no intention of complying without being compelled to do so.

JOHN K. RENKE, II DID NOT OBJECT IN WRITING UNTIL THE JQC WAS FORCED TO MOVE TO COMPEL HIS COMPLIANCE APPROXIMATELY TWO MONTHS AFTER HE ACCEPTED SERVICE OF THE SUBPOENA DUCES TECUM

15. Though it is undisputed that John K. Renke, II received the subpoena duces tecum from Mr. Tozian on March 10, 2005, he neither objected

in writing nor sought a protective order until May 20, 2005. Thus, John K. Renke, II waived was his procedural and other objections thereto. Based on the course of dealing set forth in detail above, John K. Renke, II is also estopped because he accepted service through Mr. Tozian and voluntarily agreed to produce documents. The JQC reasonably relied on its agreements with John K. Renke, II and he cannot now change his position to the JQC's detriment. Thus, John K. Renke, II has waived and is now estopped from challenging the subpoena duces tecum on procedural grounds e.g., the return was scheduled on a Sunday, he did not receive sufficient notice, etc.

16. Special counsel considered and addressed John K. Renke, II's claims of attorney-client privilege and alleged confidentiality agreements. Special counsel did so even though any such objections had been waived when John K. Renke, II failed to object in writing to the subpoena duces tecum or move for a protective order in a timely manner.

17. Neither Mr. Tozian nor John K. Renke, II have ever responded on the merits to special counsel's assessment that the objections based on the attorney-client privilege and the alleged confidentiality agreements were without merit as a matter of law. See Exhibit B to the Motion to Enforce Subpoena Duces Tecum. Indeed, John K. Renke, II does not even attempt to deal with that reasoning or assert the merit of his untimely objections because he cannot do so.

JOHN K. RENKE, II'S RESPONSE IS INTERNALLY CONTRADICTORY AND MISREPRESENTS THE DEALINGS CULMINATING WITH THE MOTION TO ENFORCE SUBPOENA DUCES TECUM

18. In his Response, John K. Renke repeatedly contradicts himself and misrepresents the true facts to a degree seldom seen in this forum.

The Renkes Purported Appearance on Sunday (March 20, 2005)

19. After acknowledging that a "copy of the subpoena itself was forwarded to John K. Renke, II by Scott Tozian by fax on March 10, 2005," John K. Renke, II asserts that:

> A copy of the subpoena itself was forwarded to John Renke II by Scott Tozian by fax on March 10, 2005. As demonstrated by the attached affidavits, John Renke II and Margaret Renke, despite knowing the subpoena was not proper, did appear at the time, date and place designed in the subpoena on Palm Sunday, March 20, 2005 at 9:00 a.m. at the vacant lot where the court reporter's trailer formerly was situated. Again, John Renke II received no phone call, no letter (including the March 8, 2005 letter marked as Exhibit A to the Motion to Enforce Subpoena Duces Tecum) and no contact whatsoever from Michael K. Green, Marvin Barkin or Thomas MacDonald asking or telling John Renke, II not to appear on March 20, 2005 for deposition in response to the subpoena. However, Mssrs. Green, Barkin and/or MacDonald did not show up at the time and place designated to review the records. Nor did anyone else appear at the scheduled deposition with document production other than John Renke II and Margaret Renke.

Response, ¶ 4.

20. Yet, as explained in detail above, John K. Renke, II well knew in advance that he was not required to appear on March 20, 2005. Instead, it had previously agreed that the responsive documents would be produced at his office on March 21, 2005. Thus, if the Renkes did indeed appear on March 20, 2005 they only did so to use that fact to subsequently impugn special counsel, as John K. Renke, II attempts to do in his Response. Under these circumstances, it is not difficult to understand why "Messrs. Green, Barkin and/or MacDonald did not show up" on March 20, 2005 "to review the records" and why no one "else appear[ed] at the scheduled deposition with document production other than John K. Renke, II and Margaret Renke." Response, ¶ 4.

Objecting to Production and Withholding
<u>Documents While Simultaneously Denying He Ever Did So</u>

21. The Response represents that "John Renke, II never refused or withheld any documents whatsoever" and the documents in "response to the subpoena remain at his law office for review." Response, ¶ 11. John K. Renke, II simultaneously states however that:

> John Renke, II told Mr. Green that a number of the legal files he was requesting to examine were personal injury files that contained private medical, employment and other confidential information of clients which were totally irrelevant to any charge against Judge Renke, and would be subject to attorney-client privilege.

Response, ¶ 9.

22. The foregoing leaves little doubt that John K. Renke, II repeatedly objected to fully complying with the subpoena duces tecum and has in fact not done so. More importantly the most crucial documents (the financial and billing records) were withheld, and these documents are not even within the scope of the objections belatedly raised in the Response. Indeed, John K. Renke, II does not even these vital documents.

23. John K. Renke, II asserts that in the Motion to Enforce Subpoena special counsel "falsely alleg[es] a refusal to allow a review of the documents . . . ." Response, ¶ 12. The truth is that John K. Renke, II has and continues to refuse to comply with the subpoena duces tecum, and his obstruction and disingenuous motion practice only serve to confirm that this is so.

Special Counsel's Purported
Refusal to Review the Documents

24. John K. Renke, II proceeds as if special counsel has repeatedly and willfully refused to complete review of the documents just so special counsel can falsely accuse him of not fully complying with the subpoena duces tecum.[4] See Response, ¶¶ 6, 7, 10 and 12. This is obviously absurd.

25. The parties' actual course of dealing regarding the document production demonstrates the speciousness of John K. Renke, II's contentions and the litany of contradictions in his Response. Special counsel has not been back to review the documents and will not consume the JQC's resources to do

[4] John K. Renke, II also accuses special counsel of "continuing to try to create bad publicity" by filing an "outrageous and untrue motion," even though special counsel has consistently refused to respond or make any comments to the press notwithstanding repeated inquiries.

so, until there is a reasonable prospect that the responsive documents, including the critical financial and billing records, will in fact be produced. Absent an order requiring John K. Renke, Ii to do so, he will continue to simultaneously offer and withhold, pledge to comply but fail to do so ad naseum.

CONCLUSION

26. For all of the foregoing reasons the JQC respectfully submits that the Motion to Enforce Subpoena should be granted, the Motion for Protective Order should be denied and John K. Renke, II should be ordered to comply and held in contempt if he continues to fail and refuse to do so.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY a true and correct copy of has been furnished by U.S. Mail to **Scott K. Tozian, Esquire**, Smith & Tozian, P.A., 109 North Brush Street, Suite 200, Tampa, Florida 33602-4163 and **John K. Renke, II, Esquire**, Law Offices of John K. Renke, II, 7637 Little Road, New Port Richey, Florida 34654 on this 31st day of May, 2005.

Attorney

SEP 29 2004

LAW OFFICES OF
JOHN K. RENKE II

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September 28, 2004

Scott K. Tozian, Esq.
109 N. Brush St., Suite 200
Tampa, FL 33602-4163

Re: Further Inquiry of the Judicial Qualification s Commission

Dear Mr. Tozian:

My son, John K. Renke III, has asked me to provide you with information pursuant to a September 15, 2004 letter you wrote to him in connection with the April 11, 2003 6(b) hearing at which a series of personal injury settlements made in 2002 were mentioned. I understand Mr. Green has asked for identification of the cases and corroboration that those cases were the source of such campaign loans.

In 2002, I paid John K. Renke III for five personal injury cases settled in 2002 and two litigation cases that we had been working on since 1995 and 1995. (Auer v. Campo, Pinellas County Case No. 00-2221-CI-7; Auer v. Amex, Pinellas County Case No. 01-000884-CI-021; Voorhees v. Pearson, Hillsborough County Case No.: 99-07433; Bowler v. Nationwide, Pasco County Case No.: 51-2002-CA-1206; a personal injury claim settled prior to filing suit - I am not releasing specific information because the settlement was not public; Timber Oaks v. Triglia, Pasco County Case No.: 95-1535CA; Cusumano v. Timber Oaks; Pasco County Case No.: 96-2346CA) John's payment for these seven cases totaled $145,133.50, representing the bulk of the $166,736.50 I paid him in 2002.

Very truly yours,

John K. Renke II

JKR/mr

EXHIBIT A

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code	1 Rents	OMB No. 1545-0115	Miscellaneous Income
John K. Renke II 7637 Little Road New Port Richey, FL 34654	$	2002	
	2 Royalties $	Form 1099-MISC	
	3 Other income $	4 Federal income tax withheld $	Copy C For Payer
PAYER'S Federal identification number: 59-2122599 / RECIPIENT'S identification number	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name: John K. Renke III	7 Nonemployee compensation $156736.50	8 Substitute payments in lieu of dividends or interest $	For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.): 10924 Livingston Drive	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	10 Crop insurance proceeds $	
City, state, and ZIP code: New Port Richey, FL 34654	11	12	
Account number (optional) / 2nd TIN not. ☐	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 2002** (5) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2002, or other tax year beginning , 2002, ending , 20 OMB No. 1545-0074

Label (See instructions on page 21.) Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial: John R	Last name: Renke	Your social security number
If a joint return, spouse's first name and initial: Michelle J	Last name: Renke	
Home address (number and street). If you have a P.O. box, see page 21.: 10924 Livingston Dr	Apt. no.	▲ Important! ▲ You must enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 21.: New Port Richey FL 34654		

Presidential Election Campaign (See page 21.) Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want $3 to go to this fund? ► You ☐ Yes ☐ No Spouse ☐ Yes ☐ No

Filing Status Check only one box.

1 ☐ Single
2 ☑ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ►
4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
5 ☐ Qualifying widow(er) with dependent child (year spouse died ►). (See page 21.)

Exemptions

6a ☑ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a
b ☑ Spouse

No. of boxes checked on 6a and 6b: 2

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 22)
John E Renke		Son	☐
Hannah Renke		daughter	☐
			☐
			☐
			☐

If more than five dependents, see page 22.

No. of children on 6c who: • lived with you: 2 • did not live with you due to divorce or separation (see page 22): Dependents on 6c not entered above: Add numbers on lines above ► 2

d Total number of exemptions claimed

Income Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	98.7
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a. 8b		
9	Ordinary dividends. Attach Schedule B if required	9	1257
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	141798
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions 15a — b Taxable amount (see page 25)	15b	
16a	Pensions and annuities 16a — b Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits 20a — b Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ►	22	144042

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	IRA deduction (see page 29)	24	
25	Student loan interest deduction (see page 31)	25	
26	Tuition and fees deduction (see page 32)	26	
27	Archer MSA deduction. Attach Form 8853	27	
28	Moving expenses. Attach Form 3903	28	
29	One-half of self-employment tax. Attach Schedule SE	29	7259
30	Self-employed health insurance deduction (see page 33)	30	
31	Self-employed SEP, SIMPLE, and qualified plans	31	4000
32	Penalty on early withdrawal of savings	32	
33a	Alimony paid b Recipient's SSN ►	33a	
34	Add lines 23 through 33a	34	11259
35	Subtract line 34 from line 22. This is your adjusted gross income ►	35	132783

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 76. Cat. No. 11320B Form 1040 (2002)

Tax and Credits

Standard Deduction for—
- People who checked any box on line 37a or 37b or who can be claimed as a dependent, see page 34.
- All others: Single, $4,700; Head of household, $6,900; Married filing jointly or Qualifying widow(er), $7,850; Married filing separately, $3,925

36	Amount from line 35 (adjusted gross income)		36 132783
37a	Check if: ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here ▶ 37a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 37b ☐		
38	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		38 7850
39	Subtract line 38 from line 36		39 124933
40	If line 36 is $103,000 or less, multiply $3,000 by the total number of exemptions claimed on line 6d. If line 36 is over $103,000, see the worksheet on page 35		40 12000
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-		41 112933
42	Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972		42 24290
43	Alternative minimum tax (see page 37). Attach Form 6251		43
44	Add lines 42 and 43 ▶		44 24290
45	Foreign tax credit. Attach Form 1116 if required	45	
46	Credit for child and dependent care expenses. Attach Form 2441	46	
47	Credit for the elderly or the disabled. Attach Schedule R	47	
48	Education credits. Attach Form 8863	48	
49	Retirement savings contributions credit. Attach Form 8880	49	
50	Child tax credit (see page 39)	50 601	
51	Adoption credit. Attach Form 8839	51	
52	Credits from: a ☐ Form 8396 b ☐ Form 8859	52	
53	Other credits. Check applicable box(es): a ☐ Form 3800 b ☐ Form 8801 c ☐ Specify	53	
54	Add lines 45 through 53. These are your total credits		54 601
55	Subtract line 54 from line 44. If line 54 is more than line 44, enter -0- ▶		55 242.29

Other Taxes

56	Self-employment tax. Attach Schedule SE	56 1458
57	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	57
58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	58
59	Advance earned income credit payments from Form(s) W-2	59
60	Household employment taxes. Attach Schedule H	60
61	Add lines 55 through 60. This is your total tax ▶	61 38747

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2002 estimated tax payments and amount applied from 2001 return	63	
64	Earned income credit (EIC)	64	
65	Excess social security and tier 1 RRTA tax withheld (see page 56)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 56)	67	
68	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	68	
69	Add lines 62 through 68. These are your total payments ▶		69 0

Refund

Direct deposit? See page 56 and fill in 71b, 71c, and 71d.

70	If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid	70
71a	Amount of line 70 you want refunded to you ▶	71a
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number	
72	Amount of line 70 you want applied to your 2003 estimated tax ▶ 72	

Amount You Owe

73	Amount you owe. Subtract line 69 from line 61. For details on how to pay, see page 57 ▶	73
74	Estimated tax penalty (see page 57) 74	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 21. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
[signature]	5/31/03	attorney	(757) 842-7090
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
[signature]	5/31/03	teacher / legal secy.	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (5)

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. 09

Name of proprietor: Michelle Rewko

Social security number (SSN)

A Principal business or profession, including product or service (see page C-1 of the instructions): Legal Secy / Cleaning

B Enter code from pages C-7, 8, & 9 ▶ 8 1 2 9 1 0

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: (1) ☑ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2002? If "No," see page C-3 for limit on losses ☑ Yes ☐ No

H If you started or acquired this business during 2002, check here ▶ ☐

Part I Income

1	Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ ☐	1	4207
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	4207
4	Cost of goods sold (from line 42 on page 2)	4	0
5	**Gross profit.** Subtract line 4 from line 3	5	4207
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	0
7	**Gross income.** Add lines 5 and 6 ▶	7	4207

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	0
9	Bad debts from sales or services (see page C-3)	9	0
10	Car and truck expenses (see page C-3)	10	2400
11	Commissions and fees	11	0
12	Depletion	12	0
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	0
14	Employee benefit programs (other than on line 19)	14	0
15	Insurance (other than health)	15	0
16	Interest:		
a	Mortgage (paid to banks, etc.)	16a	0
b	Other	16b	0
17	Legal and professional services	17	0
18	Office expense	18	0
19	Pension and profit-sharing plans	19	0
20	Rent or lease (see page C-5):		
a	Vehicles, machinery and equipment	20a	0
b	Other business property	20b	0
21	Repairs and maintenance	21	0
22	Supplies (not included in Part III)	22	125
23	Taxes and licenses	23	0
24	Travel, meals, and entertainment:		
a	Travel	24a	0
b	Meals and entertainment		
c	Enter nondeductible amount included on line 24b (see page C-5)		
d	Subtract line 24c from line 24b	24d	0
25	Utilities	25	0
26	Wages (less employment credits)	26	0
27	Other expenses (from line 48 on page 2)	27	0
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	2525
29	Tentative profit (loss). Subtract line 28 from line 7	29	1682
30	Expenses for business use of your home. Attach Form 8829	30	0
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	1682

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).
• If you checked 32a, enter the loss on **Form 1040, line 12,** and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
• If you checked 32b, you **must** attach **Form 6198.**

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11334P **Schedule C (Form 1040) 2002**

10 mi x 5: 50 x 4 = 200 x 12 = 2400 x 30%

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side. Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶	1	
2 Add the amounts on line 1	2	
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4	

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Amount
5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13 ▶	5	
Texas Instruments		120
Delphi		11
Coca Cola		230
General Motors		124
[illegible]		
Exxon Mobil		754
6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9 ▶	6	1257

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

	Yes	No
You must complete this part if you (a) had over $1,500 of taxable interest or ordinary dividends; OR (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		
7a At any time during 2002, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		
b If "Yes," enter the name of the foreign country ▶		
8 During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (5)

Self-Employment Tax

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040): John Renke

Social security number of person with self-employment income ▶

Who Must File Schedule SE

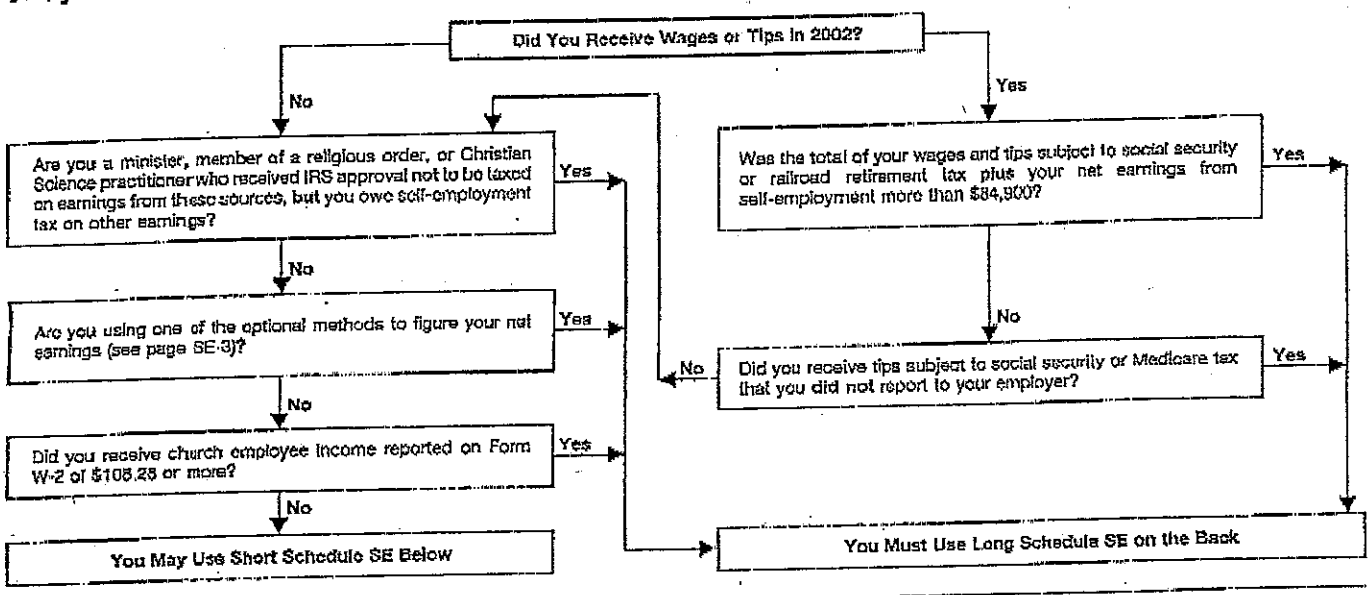
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more or
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 56.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1 0
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2 140116
3	Combine lines 1 and 2	3 140116
4	**Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than $400, **do not** file this schedule; you do not owe self-employment tax ▶	4 129391
5	**Self-employment tax.** If the amount on line 4 is: • $84,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56.** • More than $84,900, multiply line 4 by 2.9% (.029). Then, add $10,527.60 to the result. Enter the total here and on **Form 1040, line 56.**	5 14280
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on **Form 1040, line 29**	6 7140

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (S)

Self-Employment Tax

▶ Attach to Form 1040. ▶ See instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040): Michelle Rexite

Social security number of person with self-employment income ▶

Who Must File Schedule SE

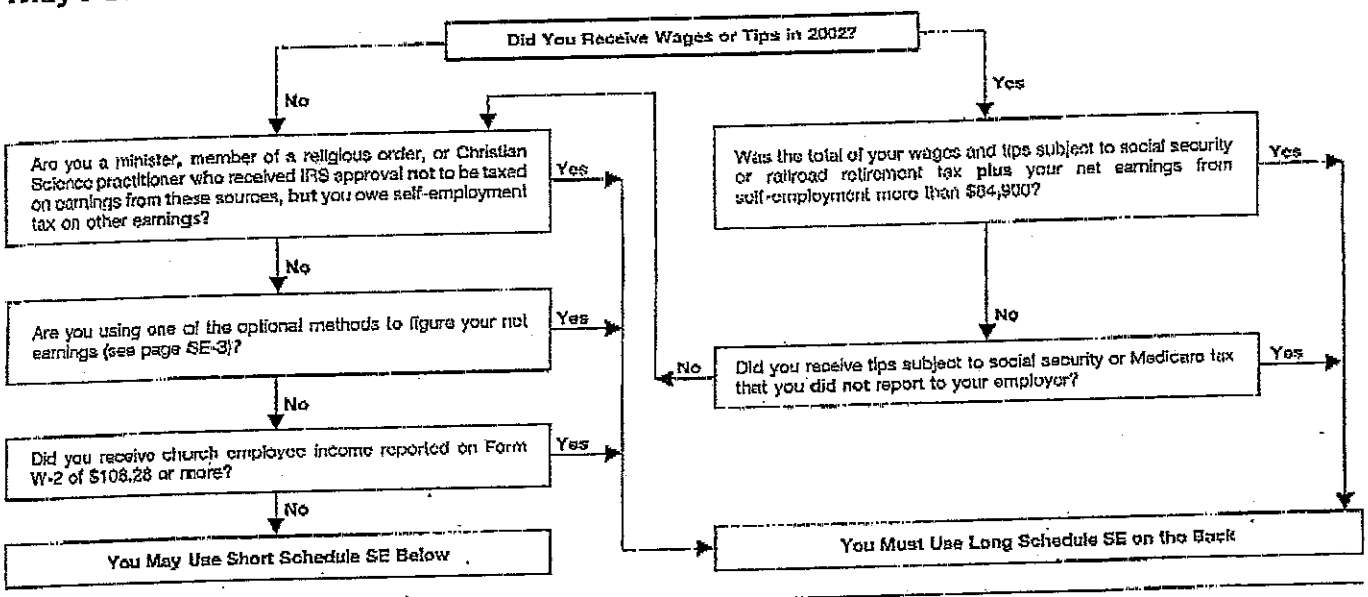
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more or
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt–Form 4361" on Form 1040, line 56.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	0
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	1682
3	Combine lines 1 and 2	3	1682
4	**Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than $400, **do not** file this schedule; you do not owe self-employment tax ▶	4	1553
5	**Self-employment tax.** If the amount on line 4 is: • $84,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56.** • More than $84,900, multiply line 4 by 2.9% (.029). Then, add $10,527.60 to the result. Enter the total here and on **Form 1040, line 56.**	5	238
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on **Form 1040, line 29**	6	119

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2002

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (5)

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. 09

Name of proprietor: John Renke

Social security number (SSN):

A Principal business or profession, including product or service (see page C-1 of the instructions): Attorney

B Enter code from pages C-7, 8, & 9 ▶ 4 1 1 1 0

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) ☑ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2002? If "No," see page C-3 for limit on losses ☑ Yes ☐ No

H If you started or acquired this business during 2002, check here ▶ ☐

Part I Income

1	Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ ☐	1	116673.6
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	116673.6
4	Cost of goods sold (from line 42 on page 2)	4	0
5	**Gross profit.** Subtract line 4 from line 3	5	116673.6
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	0
7	**Gross income.** Add lines 5 and 6 ▶	7	116673.6

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	1475	19	Pension and profit-sharing plans	19	0
9	Bad debts from sales or services (see page C-3)	9	0	20	Rent or lease (see page C-5):		
10	Car and truck expenses (see page C-3)	10	3504	a	Vehicles, machinery, and equipment	20a	0
11	Commissions and fees	11	0	b	Other business property	20b	0
12	Depletion	12	0	21	Repairs and maintenance	21	2656
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	0	22	Supplies (not included in Part III)	22	3250
14	Employee benefit programs (other than on line 19)	14	0	23	Taxes and licenses	23	285
15	Insurance (other than health)	15	0	24	Travel, meals, and entertainment:		
16	Interest:			a	Travel	24a	1685
a	Mortgage (paid to banks, etc.)	16a	0	b	Meals and entertainment: 7200		
b	Other	16b	0	c	Enter nondeductible amount included on line 24b (see page C-5): 3600		
17	Legal and professional services	17	850	d	Subtract line 24c from line 24b	24d	3600
18	Office expense	18	8580	25	Utilities	25	735
				26	Wages (less employment credits)	26	
				27	Other expenses (from line 48 on page 2)	27	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	26620
29	Tentative profit (loss). Subtract line 28 from line 7	29	140116
30	Expenses for business use of your home. Attach **Form 8829**	30	0
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	140116
32	If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on **Form 1040, line 12,** and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach **Form 6198.**		32a ☑ All investment is at risk. 32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11334P **Schedule C (Form 1040) 2002**

Part III **Cost of Goods Sold** (see page C-6)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► 1 / 1 / 96

44 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business ..... b Commuting 2400 ..... c Other 8500

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☑ No

46 Was your vehicle available for personal use during off-duty hours? ☑ Yes ☐ No

47a Do you have evidence to support your deduction? ☑ Yes ☐ No

b If "Yes," is the evidence written? ☑ Yes ☐ No

Part V **Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on page 1, line 27	48	

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 5 / 1 / 92

44 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business 160 b Commuting 2400 c Other 8000

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☑ No

46 Was your vehicle available for personal use during off-duty hours? ☑ Yes ☐ No

47a Do you have evidence to support your deduction? ☑ Yes ☐ No

b If "Yes," is the evidence written? ☑ Yes ☐ No

Part V **Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

48 Total other expenses. Enter here and on page 1, line 27	48	